

Bienville Parish Communications District
Annual Financial Statements
As of December 31, 2014 and for the Year Then Ended

Wade & Perry, CPAs APAC
116 North Pinecrest Drive
Ruston, LA 71270
318-251-2196

ACCOUNTANTS' COMPILATION REPORT

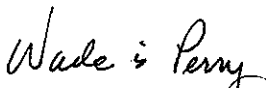
To the Board of Directors
Bienville Parish Communications District
PO Box 214
Arcadia, LA 71001

We have compiled the accompanying balance sheet of Bienville Parish Communications District as of December 31, 2014, and the related statement of income for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The board is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the owners presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements. During our compilation, we did become aware of one departure from accounting principles generally accepted in the United States of America that is described in the following paragraph.

The board has elected to omit substantially all of the disclosures and the statement of cash flows required by accounting principles generally accepted in the United States of America. If the omitted disclosures and the statement of cash flows were included in the financial statements, they might influence the user's conclusions about the District's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.



Wade & Perry, CPAs APAC

March 9, 2015

Bienville Parish Communications District
Balance Sheet
As of December 31, 2014

	<u>Dec 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
FNB - 6 Month CD	165,529.67
FNB - 6 Month CD #2	55,967.15
Gibbsland Bank & Trust	<u>71,783.93</u>
Total Checking/Savings	293,280.75
Accounts Receivable	
Accounts receivable	<u>11,103.47</u>
Total Accounts Receivable	<u>11,103.47</u>
Total Current Assets	<u>304,384.22</u>
TOTAL ASSETS	<u>304,384.22</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Other Current Liabilities	
Accounts payable	<u>406.17</u>
Total Other Current Liabilities	<u>406.17</u>
Total Accounts Payable	406.17
Other Current Liabilities	
Current Liabilities	
Other Current Liabilities	
Payroll Liabilities	<u>814.15</u>
Total Other Current Liabilities	<u>814.15</u>
Total Current Liabilities	<u>814.15</u>
Total Other Current Liabilities	<u>814.15</u>
Total Current Liabilities	<u>1,220.32</u>
Total Liabilities	1,220.32
Equity	
Fund Balance	397,397.46
Unrestricted Net Assets	14,224.09
Net Income	<u>-108,457.65</u>
Total Equity	<u>303,163.90</u>
TOTAL LIABILITIES & EQUITY	<u>304,384.22</u>

See accountant's compilation report.

Bienville Parish Communications District
Statement of Income
January through December 2014

	<u>Jan - Dec 14</u>
Income	
911 Wireless Fees	80,766.88
911 Wireline Fees	42,311.97
Interest	622.20
Phone Card Tax Refund	18,102.44
Total Income	<u>141,803.49</u>
Expense	
Audit Expense	1,200.00
Bienville Parish Sheriff Dept.	44,000.00
Board members mileage expense	444.72
Capital Outlay	100,571.22
Computer Software & Expense	7,850.00
E911 Charge	987.17
Equipment maintenance	7,866.02
Equipment Maintenance Contract	20,648.88
Internet	919.92
Miscellaneous	257.00
Office Supplies	756.02
Payroll Expenses	26,478.21
Postage	499.00
Publishing minutes	126.00
Signs	2,988.41
Telephone Expense	27,231.58
Travel Expense	7,436.99
Total Expense	<u>250,261.14</u>
Net Income	<u><u>-108,457.65</u></u>

Bienville Parish Communications District
Schedule of Compensation, Benefits and Other Payments
to Agency Head of Chief Executive Officer
For the Year Ended December 31, 2014

Schedule 1

Agency Head Name: Joseph Laky

The Agency Head does not receive any compensation.

Purpose	Amount
Salary	\$0
Benefits-insurance	0
Benefits-retirement	0
Benefits-other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	23
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

Bienville Parish Communications District
Schedule of Compensation, Benefits and Other Payments
to Agency Head of Chief Executive Officer
For the Year Ended December 31, 2014

Schedule 2

Agency Head Name: Vicki Johnson

The Agency Head does not receive any compensation.

Purpose	Amount
Salary	\$0
Benefits-insurance	0
Benefits-retirement	0
Benefits-other	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0